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**APPROVED:**

**DATE:**

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**WORKPAPER PREPARATION - LEAD WORKPAPER**

Use the following format for the Lead Workpaper:

AUDIT NAME \_\_\_\_\_ Job# \_\_\_\_\_ W/P# (Use APR#)

Auditor: \_\_\_\_\_

Date: \_\_\_\_\_

Filename: \_\_\_\_\_

Supervisor: \_\_\_\_\_

TITLE: \_\_\_\_\_

**SOURCE:** (Identify the person from whom you obtained the information or document. If you obtained the document from the auditee or other files, state the name of the person directly responsible for the files.)

**PURPOSE:** (Briefly describe the purpose of the audit procedure. If the workpaper number is different from the APR step number, indicate the APR step number.)

**CONCLUSION:** (Briefly state the results of the audit procedure and describe any exceptions noted. Cross-reference exceptions to the Finding Development Worksheet. If no exceptions are noted, state **“No exceptions noted”**. If the results are inconclusive; cross-reference to a related audit procedure or to a Potential Audit Memorandum to the City Auditor.)